		FOR OHF USE					

LL1

2003
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2003)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0024356

Facility Name: Lee Manor

Address: 1301 Lee Street (Number) Des Plaines (City) 60018 (Zip Code)

County: Cook

Telephone Number: (847) 635-4000 **Fax #** (847) 827-5796

IDPA ID Number: 362998136001

Date of Initial License for Current Owners: 6/21/79

Type of Ownership:

[ ]	VOLUNTARY,NON-PROFIT	[X]	PROPRIETARY	[ ]	GOVERNMENTAL
[ ]	Charitable Corp.	[ ]	Individual	[ ]	State
[ ]	Trust	[ ]	Partnership	[ ]	County
IRS Exemption Code		[ ]	Corporation	[ ]	Other
		[X]	"Sub-S" Corp.		
		[ ]	Limited Liability Co.		
		[ ]	Trust		
		[ ]	Other		

In the event there are further questions about this report, please contact:
Name: Charles J. Fischer **Telephone Number:** (312) 634-3400
Please send copies of desk review and audit adjustments to address on this page

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/03 to 12/31/03 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider	(Signed)	(Date)
	(Type or Print Name)	
	(Title)	
Paid Preparer	(Signed) SEE ACCOUNTANTS' COMPILATION REPORT	(Date)
	(Print Name and Title)	
	(Firm Name & Address)	Altschuler, Melvoin and Glasser LLP One South Wacker Drive, Suite 800, Chicago, IL 60606
	(Telephone)	(312) 634-3400 Fax # (312) 634-5518

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lee Manor # 0024356 Report Period Beginning: 01/01/03 Ending: 12/31/03

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	282	Skilled (SNF)	282	102,930	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	282	TOTALS	282	102,930	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	1,710	1,601	6,850	10,161	8
9	SNF/PED					9
10	ICF	44,666	10,055	1,523	56,244	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	46,376	11,656	8,373	66,405	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 64.51%

D. How many bed-hold days during this year were paid by Public Aid?
0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [X] NO [ ] Non-allowable costs have been eliminated in Schedule V, Column 7

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 6/21/79

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date N/A NO [X]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 46 and days of care provided 6,227

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/03 Fiscal Year: 12/31/03

* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lee Manor # 0024356 Report Period Beginning: 01/01/03 Ending: 12/31/03

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7**	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	318,230	32,944	17,250	368,424		368,424		368,424			1
2	Food Purchase		297,944		297,944		297,944	(33,982)	263,962			2
3	Housekeeping	279,727	31,298		311,025		311,025		311,025			3
4	Laundry	61,554	33,949		95,503		95,503	(5,880)	89,623			4
5	Heat and Other Utilities			206,085	206,085		206,085		206,085			5
6	Maintenance	50,156	5,492	61,327	116,975		116,975	1,624	118,599			6
7	Other (specify):*											7
8	**TOTAL General Services**	709,667	401,627	284,662	1,395,956		1,395,956	(38,238)	1,357,718			8
	B. Health Care and Programs											
9	Medical Director			26,000	26,000		26,000		26,000			9
10	Nursing and Medical Records	3,249,793	319,341	9,213	3,578,347		3,578,347		3,578,347			10
10a	Therapy			603,852	603,852		603,852		603,852			10a
11	Activities	153,000	26,478	1,784	181,262		181,262	(1,500)	179,762			11
12	Social Services	72,578		2,988	75,566		75,566		75,566			12
13	Nurse Aide Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	3,475,371	345,819	643,837	4,465,027		4,465,027	(1,500)	4,463,527			16
	C. General Administration											
17	Administrative	158,287		88,778	247,065		247,065		247,065			17
18	Directors Fees											18
19	Professional Services			95,234	95,234		95,234	(11,467)	83,767			19
20	Dues, Fees, Subscriptions & Promotions			56,226	56,226		56,226	(35,875)	20,351			20
21	Clerical & General Office Expenses	207,403	52,048	49,082	308,533		308,533	4,049	312,582			21
22	Employee Benefits & Payroll Taxes			621,841	621,841		621,841	33,982	655,823			22
23	Inservice Training & Education			5,491	5,491		5,491		5,491			23
24	Travel and Seminar			6,734	6,734		6,734		6,734			24
25	Other Admin. Staff Transportation			65	65		65		65			25
26	Insurance-Prop.Liab.Malpractice			212,479	212,479		212,479		212,479			26
27	Other (specify):*											27
28	**TOTAL General Administration**	365,690	52,048	1,135,930	1,553,668		1,553,668	(9,311)	1,544,357			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	4,550,728	799,494	2,064,429	7,414,651		7,414,651	(49,049)	7,365,602			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

** See schedule of adjustment attached at end of cost report.

Facility Name & ID Number Lee Manor #0024356 Report Period Beginning: 01/01/03 Ending: 12/31/03

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7**	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	D. Ownership											
30	Depreciation			83,252	83,252		83,252	129,555	212,807			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			47,770	47,770		47,770	281,930	329,700			32
33	Real Estate Taxes							409,908	409,908			33
34	Rent-Facility & Grounds			1,289,770	1,289,770		1,289,770	(1,289,770)				34
35	Rent-Equipment & Vehicles			5,673	5,673		5,673		5,673			35
36	Other (specify):*											36
37	**TOTAL Ownership**			1,426,465	1,426,465		1,426,465	(468,377)	958,088			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			84	84		84		84			38
39	Ancillary Service Centers		184,285		184,285		184,285		184,285			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			154,395	154,395		154,395		154,395			42
43	Other (specify):* Nonallowable Costs			123,279	123,279		123,279	(123,279)				43
44	**TOTAL Special Cost Centers**		184,285	277,758	462,043		462,043	(123,279)	338,764			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	4,550,728	983,779	3,768,652	9,303,159		9,303,159	(640,705)	8,662,454			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

****See schedule of adjustments attached at end of cost report.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lee Manor # 0024356 Report Period Beginning: 01/01/03 Ending: 12/31/03

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$ (1,500)	11	$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients	(5,880)	4		8
9	Non-Straightline Depreciation	18,210	30		9
10	Interest and Other Investment Income	(2,381)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,575)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(1,404)	43		18
19	Entertainment				19
20	Contributions	(2,375)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(15,642)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(88,750)	43		24
25	Fund Raising, Advertising and Promotional	(10,758)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(5,355)	43		26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(30,808)	20		28
29	Other-Attach Schedule See Page 5A	(567,604)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (716,822)		$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	76,117		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 76,117		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (640,705)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Lee Manor

ID# 0024356

Report Period Beginning: 01/01/03

Ending: 12/31/03

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Deferred Maintenance	$ 1,624	6	1
2	Radiology	(4,883)	43	2
3	Laboratory	(141)	43	3
4	Dentist	(10,893)	43	4
5	Nonallowable Dues	(5,067)	20	5
6	Property Tax Reduction Fees	2,346	33	6
7	Property Tax Reduction Fees	(2,346)	19	7
8	Mortgage prepayment penalty	(522,269)	32	8
9	Mortgage Cost write off	(25,975)	32	9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(567,604)		49

STATE OF ILLINOIS — Summary A

Facility Name & ID Number Lee Manor # 0024356 **Report Period Beginning:** 01/01/03 **Ending:** 12/31/03

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	(5,880)	0	0	0	0	0	0	0	0	0	0	(5,880)	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	1,624	0	0	0	0	0	0	0	0	0	0	1,624	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(4,256)	0	0	0	0	0	0	0	0	0	0	(4,256)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(1,500)	0	0	0	0	0	0	0	0	0	0	(1,500)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	(1,500)	0	0	0	0	0	0	0	0	0	0	(1,500)	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(17,988)	6,521	0	0	0	0	0	0	0	0	0	(11,467)	19
20	Fees, Subscriptions & Promotions	(35,875)	0	0	0	0	0	0	0	0	0	0	(35,875)	20
21	Clerical & General Office Expenses	0	4,049	0	0	0	0	0	0	0	0	0	4,049	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(53,863)	10,570	0	0	0	0	0	0	0	0	0	(43,293)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(59,619)	10,570	0	0	0	0	0	0	0	0	0	(49,049)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Lee Manor # 0024356 **Report Period Beginning:** 01/01/03 **Ending:** 12/31/03

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	18,210	111,345	0	0	0	0	0	0	0	0	0	129,555	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(550,625)	832,555	0	0	0	0	0	0	0	0	0	281,930	32
33	Real Estate Taxes	2,346	407,562	0	0	0	0	0	0	0	0	0	409,908	33
34	Rent-Facility & Grounds	0	(1,289,770)	0	0	0	0	0	0	0	0	0	(1,289,770)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(530,069)	61,692	0	0	0	0	0	0	0	0	0	(468,377)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(127,134)	3,855	0	0	0	0	0	0	0	0	0	(123,279)	43
44	**TOTAL Special Cost Centers**	(127,134)	3,855	0	0	0	0	0	0	0	0	0	(123,279)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(716,822)	76,117	0	0	0	0	0	0	0	0	0	(640,705)	45

Facility Name & ID Number Lee Manor # 0024356 Report Period Beginning: 01/01/03 Ending: 12/31/03

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
GAMMA Trusts	45	See Schedule 6A		Seneca Building	Des Plaines	Lessor
Estate of Eva Dimas	45			Limited Partnership		
Chester Plodzien	10					

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	19	Legal Fees	$	Seneca Building Limited Partnership	100.00%	$ 6,521	$ 6,521	1
2	V	30	Depreciation		Seneca Building Limited Partnership	100.00%	111,345	111,345	2
3	V	32	Interest		Seneca Building Limited Partnership	100.00%	832,555	832,555	3
4	V	33	Real Estate Taxes		Seneca Building Limited Partnership	100.00%	407,562	407,562	4
5	V	34	Rent	1,289,770	Seneca Building Limited Partnership	100.00%		(1,289,770)	5
6	V	43	State Replacement taxes		Seneca Building Limited Partnership	100.00%	3,855	3,855	6
7	V	21	Bank Charges		Seneca Building Limited Partnership	100.00%	51	51	7
8	V	21	Miscellaneous		Seneca Building Limited Partnership	100.00%	3,998	3,998	8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 1,289,770			$ 1,365,887	$ * 76,117	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Seneca Nursing Home, Inc. d/b/a Lee Manor Nursing Residence
Provider #0024356
12/31/2003

Schedule 6A

Page 6, Schedule VII, Part A: Related Nursing Homes

Name	City
Lexington Health Care Center of Schaumburg, Inc.	Schaumburg
Lexington Health Care Center of Lombard, Inc.	Lombard
Lexington Health Care Center of Chicago Ridge, Inc.	Chicago Ridge
Lexington Health Care Center of Streamwood, Inc.	Streamwood
Lexington Health Care Center of Bloomingdale, Inc.	Bloomingdale
Lexington Health Care Center of Elmhurst, Inc.	Elmhurst
Lexington Health Care Center of LaGrange, Inc.	LaGrange
Lexington Health Care Center of Lake Zurich, Inc.	Lake Zurich
Lexington Health Care Center of Wheeling, Inc.	Wheeling
Lexington Health Care Center of Orland Park, Inc.	Orland Park

See Accountants' Compilation Report

Facility Name & ID Number Lee Manor # 0024356 Report Period Beginning: 01/01/03 Ending: 12/31/03

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Chester Plodzien	Owner/Officer	Administrative	10.00	None	40+	100.00	Salary	$ 53,000	L17, C1	1
2	Chester Plodzien	Owner/Officer	Administrative	10.00	None	40+	100.00	Mgmt. Fee	8,878	L17, C3	2
3	Nicholas Vangel	Administrative	Administrative	0.00	2,793	8+	20.00	Mgmt. Fee	39,950	L17, C3	3
4	Jason Samatas	Administrative	Administrative	6.4285**	122,000	8+	20.00	Mgmt. Fee	39,950	L17, C3	4
5	Sean Dimas	Administrative	Administrative	6.67*	None	40+	100.00	Salary	34,699	L17, C1	5
6											6
7			See Schedule 7A								7
8											8
9			* Ownership of Lee Manor held by Decendants S Corp Trust F/B/O Sean William Dimas								9
10			** Ownership of Lee Manor held by George Samatas 1998 Gamma Trust for Jason U/A/D 11/25/98								10
11											11
12											12
13								TOTAL	$ 176,477		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Seneca Nursing Home, Inc. d/b/a Lee Manor Nursing Residence
Provider #0024356
12/31/2003

Schedule 7A

VII. RELATED PARTIES (continued)
C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

	Nicholas Vangel
Butterfield Health Care II, Inc. d/b/a Meadowbrook Manor-Naperville	1,275
Butterfield Health Care, Inc. d/b/a Meadowbrook Manor	1,518
	2,793

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lee Manor # 0024356 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4				N/A						4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lee Manor # 0024356 Report Period Beginning: 01/01/03 Ending: 12/31/03

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	Mid North Financial Svcs., Inc.		X	Mortgage	$30,415.00	12/31/98	$ 4,000,000	$	8/15/03	0.0675	$ 151,585	1
2	Bank One, NA		X	Mortgage	$40,806.00	8/15/03	6,500,000	6,447,301	8/15/10	0.0575	141,017	2
3												3
4												4
5												5
	Working Capital											
6	LaSalle National Bank		X	Line of Credit	Interest Only	7/1/98	1,550,000		8/15/03	Variable	38,842	6
7	Bank One, NA		X	Line of Credit	Interest Only	8/15/03	2,000,000	323,753	8/15/04	0.0400	4,467	7
8	Advacare Systems		X	Purchase of beds	$408.00	12/15/03	4,894	4,486	12/15/04	None		8
9	TOTAL Facility Related				$71,629.00		$ 14,054,894	$ 6,775,540			$ 335,911	9
	B. Non-Facility Related*											
10								Interest Income offset			(15,609)	10
11								Amortization of Mortgage costs			4,938	11
12								Interest on financed insurance			4,460	12
13												13
14	TOTAL Non-Facility Related						$	$			$ (6,211)	14
15	TOTALS (line 9+line14)						$ 14,054,894	$ 6,775,540			$ 329,700	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ None Line # N/A

*** Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)**

SEE ACCOUNTANTS' COMPILATION REPORT

**** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number Lee Manor # 0024356 Report Period Beginning: 01/01/03 Ending: 12/31/03

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2002 report.		$ 395,000	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	2002	$ 397,562	2
3. Under or (over) accrual (line 2 minus line 1).		$ 2,562	3
4. Real Estate Tax accrual used for 2003 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 405,000	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$ 2,346	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 409,908	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1998	369,879	8
	1999	378,946	9
	2000	384,759	10
	2001	387,138	11
	2002	397,562	12

2002 taxes	397562
Estimated increase - 2%	7951
Estimated 2003 taxes	405513
Use:	405000

FOR OHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2002	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2002 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2002 real estate tax costs, as well as copies of your real estate tax bills for calendar 2002.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2002 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2003 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions,

2002 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lee Manor COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0024356

CONTACT PERSON REGARDING THIS REPORT Chester Plodzien

TELEPHONE (847) 635-4000 FAX #: (847) 827-5796

A. **Summary of Real Estate Tax Cos**

Enter the tax index number and real estate tax assessed for 2002 on the lines provided below. Enter only the portion of tl cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursir home property which is vacant, rented to other organizations, or used for purposes other than long term care must not l entered in Column D. Do not include cost for any period other than calendar year 200

	(A) Tax Index Numbe	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	09-20-400-033-0000	Seneca Nursing Home	$ 397,562.00	$ 397,562.00
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 397,562.00	$ 397,562.00

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not direct used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing hom (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used

C. **Tax Bills**

Attach a copy of the 2002 tax bills which were listed in Section A to this statement. Be sure to use the 2002 tax bill whic is normally paid during 2003.

See Accountants' Compilation Report

Facility Name & ID Number Lee Manor # 0024356 Report Period Beginning: 01/01/03 Ending: 12/31/03

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 106,300 B. General Construction Type: Exterior Brick, Dryvit Frame Fire-Proof brick Number of Stories 5

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.

D. Does the Operating Entity? [ ] (a) Own the Equipment [X] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: N/A
2. Number of Years Over Which it is Being Amortized: N/A
3. Current Period Amortization: N/A
4. Dates Incurred: N/A

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Land	110,000	1977	$ 273,400	1
2					2
3	TOTALS	110,000		$ 273,400	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lee Manor # 0024356 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	272		1979	1979	$ 4,087,968	$	40	$ 102,999	$ 102,999	$ 2,520,397	4
5			1979	1979	337,653		40	8,441	8,441	206,267	5
6	10		1985	1985	226,649	7,939	40	6,475	(1,464)	119,788	6
7											7
8											8
	Improvement Type**										
9	Improvements			1979	6,000		N/A				9
10	Improvements			1981	42,962		20			42,962	10
11	Audit Adjustment			1979	2,779		40	69	69	1,697	11
12	Audit Adjustment			1981	90,599		40	2,265	2,265	12,702	12
13	Improvements			1983	46,881		20	668	668	46,881	13
14	Audit Adjustment			1984	25,000		20	1,250	1,250	23,125	14
15	Improvements			1986	36,400	1,893	20	1,820	(73)	31,850	15
16	Improvements			1988	8,536	271	31.5	271		4,088	16
17	Improvements			1989	7,785	247	31.5	311	64	4,613	17
18	Improvements			1989	9,621	306	15	641	335	9,181	18
19	Improvements			1991	18,843		15	1,256	1,256	15,613	19
20	Improvements			1992	61,618	1,956	20	3,081	1,125	36,202	20
21	Improvements			1993	4,548	117	20	227	110	2,384	21
22	Improvements			1993	36,719		40	917	917	9,170	22
23	Improvements			1994	16,738	892	40	418	(474)	3,971	23
24	Improvements			1994	8,299	213	40	2	(211)	8,299	24
25	Improvements			1995	8,287	212	40	415	203	3,527	25
26	Improvements			1995	87,711		40	2,156	2,156	18,344	26
27	Brick work			1996	3,040	78	20	152	74	1,140	27
28	Roof replacement			1996	1,465	38	20	73	35	548	28
29	Facia, overhang renovation			1996	75,200		39	1,902	1,902	14,278	29
30	Hot water heater			1996	16,084		39	417	417	3,125	30
31	Insulation			1997	38,770		39	994	994	6,461	31
32	Roofing			1997	5,875		39	150	150	975	32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

See Page 12A, Line 70 for total

**Improvement type must be detailed in order for the cost report to be considered complete

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lee Manor # 0024356 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Refurbishing of hallways and patient rooms	1997	$ 59,595	$ 1,528	20	$ 2,980	$ 1,452	$ 19,599	37
38	Tile	1997	20,696	531	20	1,035	504	6,807	38
39	Electrical improvements	1997	4,112	105	20	206	101	1,355	39
40	Plumbing improvements	1997	3,773	97	20	188	91	1,237	40
41	Basement remodeling	1998	13,578	348	20	679	331	3,734	41
42	Smoke dampers	1998	2,235	57	20	112	55	616	42
43	Circulating pump	1998	2,630	67	20	132	65	726	43
44	Fire alarm system	1998	4,715	121	20	236	115	1,298	44
45	Compressor	1998	7,653	196	20	382	186	2,101	45
46	Boiler valve	1998	3,233	83	20	162	79	891	46
47	Window glazing	1998	2,566	66	20	128	62	704	47
48	Landscaping - stones	1998	977	25	20	48	23	264	48
49	Patio brick	1998	2,590	66	20	130	64	715	49
50	Ceiling tiles	1998	2,233		20	112	112	616	50
51	Window treatments	1998	2,470		20	124	124	682	51
52	Sliding Doors	1999	854	22	20	43	21	193	52
53	Air Conditioning Improvements	1999	685	18	20	34	16	153	53
54	Code Alert Wanderer System	1999	511	13	20	26	13	117	54
55	Elevator Upgrade	1999	50,000	1,282	20	2,500	1,218	11,250	55
56	Roof Improvements	1999	3,567	91	20	178	87	801	56
57	Hallway renovation-ceiling tiles,wiring, painting,doors & tile	2000	40,411	1,036	39	1,036		3,745	57
58	Elevators	2000	20,000	513	39	513		1,946	58
59	Hallway renovation - labor	2000	9,048	232	39	232		841	59
60	Hallway renovation - materials, painting & labor	2000	7,303	187	39	187		664	60
61	Painting - labor	2000	2,859	73	39	73		259	61
62	Compressors	2000	20,674	530	39	530		1,657	62
63	Windows	2000	91,557	2,348	39	2,348		7,338	63
64	Automatic doors	2000	1,985	51	39	51		193	64
65	Painting - labor	2000	11,630	298	39	298		1,006	65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 5,706,170	$ 24,146		$ 152,073	$ 127,927	$ 3,219,096	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Lee Manor # 0024356 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 5,706,170	$ 24,146		$ 152,073	$ 127,927	$ 3,219,096	1
2	Furnace room improvements	2001	3,259	84	39	84		234	2
3	Third Floor Remodeling	2001	72,480	1,858	39	1,858		4,176	3
4	Fourth Floor Remodeling	2001	64,481	1,653	39	1,653		3,374	4
5	Water heater, wallpaper & tile	2001	19,553	501	39	501		1,441	5
6	Remodeling	2001	5,768	148	39	148		389	6
7	Window Systems	2001	8,059	207	39	207		612	7
8	Rennovation Floor 2 & 5, balance of Floor 3 & 4	2002	340,426	8,729	39	8,729		13,464	8
9	Rennovation Floor 1, residual of Floor 2 & 5	2002	181,976	4,666	39	4,666		4,861	9
10	Building Signs	2002	1,449	37	39	37		48	10
11	Beauty Parlor	2002	681	17	39	17		19	11
12	Alarm	2002	893	23	39	23		35	12
13	Door enunciator	2002	1,944	50	39	50		77	13
14	2nd Floor Renovation	2003	87,417		39	1,216	1,216	1,216	14
15	Exterior Rehab - dryvit	2003	23,197		39	323	323	323	15
16	Exterior Rehab - dryvit	2003	36,728	511	39	511		511	16
17	Fuel Tank	2003	16,616	231	39	231		231	17
18	Alarm System	2003	35,000	487	39	487		487	18
19	Kitchen Repairs	2003	2,005	28	39	28		28	19
20	Parking Lot repairs	2003	2,155	30	39	30		30	20
21	Door Hardware	2003	1,354	19	39	19		19	21
22	Carpet for offices	2003	1,468	20	39	20		20	22
23	Landscaping	2003	6,386		39	89	89	89	23
24	Rebuild Kitchen Stairwell	2003	1,580	22	39	22		22	24
25	Grab Bars	2003	1,102	15	39	15		15	25
26	Water heater & storage tank	2003	13,634	190	39	190		190	26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 6,635,781	$ 43,672		$ 173,227	$ 129,555	$ 3,251,007	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Lee Manor # 0024356 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 332,904	$ 33,921	$ 33,921	$	Various	$ 156,586	71
72	Current Year Purchases	51,400	5,659	5,659		7 yrs	5,659	72
73	Fully Depreciated Assets	765,618					765,618	73
74								74
75	TOTALS	$ 1,149,922	$ 39,580	$ 39,580	$		$ 927,863	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				$	$	$	$		$	76
77	N/A									77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 8,059,103	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 83,252	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 212,807	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 129,555	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 4,178,870	85	

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87	N/A				87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93		N/A	93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

SEE ACCOUNTANTS' COMPILATION REPORT

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number Lee Manor # 0024356 Report Period Beginning: 01/01/03 Ending: 12/31/03

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2004	$
13.	/2005	$
14.	/2006	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☒ NO

16. Rental Amount for movable equipment: $ 5,673 Description: Office copier $5501, monitors $173
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18	N/A				18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lee Manor # 0024356 Report Period Beginning: 01/01/03 Ending: 12/31/03

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?
   [ ] YES
   [X] NO

It is the policy of this facility to only hire certified nurses aides.

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER AIDE ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	L10a, C3	hrs	$	18,466	$ 258,518	$	18,466	$ 258,518	1
2	Licensed Speech and Language Development Therapist	L10a, C3	hrs		4,427	61,978		4,427	61,978	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	L10a, C3	hrs		25,760	283,356		25,760	283,356	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	L39, C2	# of prescrpts				184,285		184,285	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			$	48,653	$ 603,852	$ 184,285	48,653	$ 788,137	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Lee Manor
Provider #: 0024356
01/01/03 to 12/31/03

Schedule 16A

XIV. Special Services
Line 13 Other (specify):

Service	Line Reference	Outside Practioner Units	Cost	Supplies
	L39, C3			
	L39, C3			
	L39, C3			
	L39, C3			
Total			0	0

See Accountants' Compilation Report

Facility Name & ID Number Lee Manor # 0024356 Report Period Beginning: 01/01/03 Ending: 12/31/03

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/03 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 259,989	$ 278,215	1
2	Cash-Patient Deposits	58,436	58,436	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 60,000)	1,380,232	1,380,232	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	107,257	107,257	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	25,112	25,112	8
9	Other(specify): See Schedule 17A		294,821	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,831,026	$ 2,144,073	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		273,400	13
14	Buildings, at Historical Cost		4,298,644	14
15	Leasehold Improvements, at Historical Cost	1,743,862	2,337,137	15
16	Equipment, at Historical Cost	1,155,236	1,149,922	16
17	Accumulated Depreciation (book methods)	(1,458,369)	(4,178,870)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (sp Loan costs		45,553	22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,440,729	$ 3,925,786	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 3,271,755	$ 6,069,859	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 680,297	$ 680,297	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	597,933	597,933	28
29	Short-Term Notes Payable	328,239	328,239	29
30	Accrued Salaries Payable	348,273	348,273	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		405,000	32
33	Accrued Interest Payable		25,877	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Schedule 17A	562,406	61,644	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 2,517,148	$ 2,447,263	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		6,447,301	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$ 6,447,301	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 2,517,148	$ 8,894,564	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 754,607	$ (2,824,705)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 3,271,755	$ 6,069,859	48

SEE ACCOUNTANTS' COMPILATION REPORT

***(See instructions.)**

Seneca Nursing Home Inc., d/b/a Lee Manor Nursing Residence
Provider # 0024356
12/31/2003

Schedule 17A

XV. Balance Sheet	Operating	After Consolidation
A. Current Assets		
Line 9 - Other Assets		
Escrow - RE Taxes	-	294,821.00
Total - Line 9	-	294,821.00

C. Current Liabilities	Operating	After Consolidation
Line 36 - Other Current Liabilities		
Accrued Rent	507,676.00	-
Due to Related Party		6,914.00
Accrued Insurance	46,678.00	46,678.00
401(k) Withholding	8,052.00	8,052.00
Total - Line 36	562,406.00	61,644.00

See Accountants' Compilation Report

Facility Name & ID Number Lee Manor # 0024356 Report Period Beginning: 01/01/03 Ending: 12/31/03

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total		
1	**Balance at Beginning of Year, as Previously Reported**	$ 880,778	1	
2	Restatements (describe):		2	
3			3	
4			4	
5			5	
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 880,778	6	
	A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(126,171)	7	
8	Aquisitions of Pooled Companies		8	
9	Proceeds from Sale of Stock		9	
10	Stock Options Exercised		10	
11	Contributions and Grants		11	
12	Expenditures for Specific Purposes		12	
13	Dividends Paid or Other Distributions to Owners	( )	13	
14	Donated Property, Plant, and Equipment		14	
15	Other (describe)		15	
16	Other (describe)		16	
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (126,171)	17	
	B. Transfers (Itemize):			
18			18	
19			19	
20			20	
21			21	
22			22	
23	**TOTAL Transfers (sum of lines 18-22)**	$	23	
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 754,607	24	*

Operating Entity Only

*** This must agree with page 17, line 47.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lee Manor # 0024356 Report Period Beginning: 01/01/03 Ending: 12/31/03

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 10,769,970	1
2	Discounts and Allowances for all Levels	(2,972,780)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 7,797,190	3
	B. Ancillary Revenue		
4	Day Care	1,500	4
5	Other Care for Outpatients		5
6	Therapy	985,592	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 987,092	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	648	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	246,632	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	14,761	19
20	Radiology and X-Ray	2,207	20
21	Other Medical Services	116,600	21
22	Laundry	5,880	22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 386,728	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	2,381	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 2,381	26
	E. Other Revenue (specify):**		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28	**Wheelchair Rental Income**	3,582	28
28a	**Miscellaneous Income**	15	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 3,597	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 9,176,988	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,395,956	31
32	Health Care	4,465,027	32
33	General Administration	1,553,668	33
	B. Capital Expense		
34	Ownership	1,426,465	34
	C. Ancillary Expense		
35	Special Cost Centers	307,648	35
36	Provider Participation Fee	154,395	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 9,303,159	40
41	**Income before Income Taxes (line 30 minus line 40)****	(126,171)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (126,171)	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? Yes If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT**

**** **Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Lee Manor # 0024356 Report Period Beginning: 01/01/03 Ending: 12/31/03

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,784	2,249	$ 77,534	$ 34.47	1
2	Assistant Director of Nursing	2,792	3,431	86,090	25.09	2
3	Registered Nurses	52,105	57,073	1,441,403	25.26	3
4	Licensed Practical Nurses	5,850	6,386	145,798	22.83	4
5	Nurse Aides & Orderlies	120,212	129,432	1,372,882	10.61	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	6,702	7,382	82,516	11.18	8
9	Activity Director	1,952	2,080	25,200	12.12	9
10	Activity Assistants	14,899	15,954	127,800	8.01	10
11	Social Service Workers	5,849	6,353	72,578	11.42	11
12	Dietician					12
13	Food Service Supervisor	3,568	3,780	58,347	15.44	13
14	Head Cook					14
15	Cook Helpers/Assistants	12,326	13,590	112,694	8.29	15
16	Dishwashers	22,451	23,773	147,189	6.19	16
17	Maintenance Workers	3,980	4,468	50,156	11.23	17
18	Housekeepers	37,420	40,493	279,727	6.91	18
19	Laundry	8,131	9,003	61,554	6.84	19
20	Administrator	1,680	1,760	70,588	40.11	20
21	Assistant Administrator	1,844	2,020	34,699	17.18	21
22	Other Administrative	2,000	2,080	53,000	25.48	22
23	Office Manager					23
24	Clerical	12,873	14,042	207,403	14.77	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	4,275	4,471	43,570	9.75	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	322,693	349,820	$ 4,550,728 *	$ 13.01	34

SEE ACCOUNTANTS' COMPILATION REPORT

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	417	$ 17,250	L1, C3	35
36	Medical Director	Monthly	26,000	L9, C3	36
37	Medical Records Consultant	29	1,573	L10, C3	37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant	139	7,640	L10, C3	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	37	1,784	L11, C3	44
45	Social Service Consultant	49	2,438	L12, C3	45
46	Other(specify)				46
47	Religious Consultant	Monthly	550	L12, C3	47
48					48
49	TOTAL (lines 35 - 48)	671	$ 57,235		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	N/A	$		50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		$		53

* This total must agree with page 4, column 1, line 45.

** See instructions.

Facility Name & ID Number Lee Manor # 0024356 Report Period Beginning: 01/01/03 Ending: 12/31/03

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Elizabeth Meyers	Administrator	0	$ 70,588
Sean Dimas	Asst. Administrator	0	34,699
Chester Plodzien	Administrative	10	53,000
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 158,287

B. Administrative - Other

Description	Amount
Management Fees	$ 88,778
TOTAL (agree to Schedule V, line 17, col. 3)	$ 88,778
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
American Express TBS	Accounting	$ 26,606
Altschuler, Melvoin & Glasser	Accounting	17,430
ADP	Data Processing	12,541
Personnel Planners, Inc.	U/C Consultant	976
James Samatas	Legal	113
Schiff, Hardin & Waite	Legal	7,732
New England Financial	Financial	2,450
McCracken, Walsh, de LaVan	Legal	3,304
Richard P. Sora	Legal	8,163
Systematic Management	Billing Consultant	15,919
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 95,234

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 62,603
Unemployment Compensation Insurance	26,049
FICA Taxes	335,017
Employee Health Insurance	158,191
Employee Meals	33,982
Illinois Municipal Retirement Fund (IMRF)*	
401K Contribution	29,884
Other Employee benefits	10,097
TOTAL (agree to Schedule V, line 22, col.8)	$ 655,823

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
N/A		
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 200
Advertising: Employee Recruitment	12,219
Health Care Worker Background Check	
(Indicate # of checks performed 8)	96
Illinois Council on Long Term Care	5,658
Miscellaneous dues & subscriptions	940
Miscellaneous licenses & permits	1,238
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 20,351

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	4,390
Seminar Expense	2,344
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 6,734

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' COMPILATION REPORT

Lee Manor
Provider #: 0024356
01/01/03 to 12/31/03

Schedule 21A

XIX. SUPPORT SCHEDULE

C. Professional Services

Total (agree to Schedule V, line 19, column 3)	95,234
Allocated from Building Partnership	6,521
Property Tax Reduction Fees	(2,346)
Nonallowable Legal fees	(15,642)
Total (agree to Schedule V, line 19, column 8)	83,767

See Accountants' Compilation Report

Facility Name & ID Number Lee Manor # 0024356 Report Period Beginning: 01/01/03 Ending: 12/31/03

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
1	Painting & Decorating	Various 2000	$ 4,058	36 mo.	$ 676	$ 1,353	$ 1,353	$ 676	$	$	$	$	$
2	HVAC Repairs & Maint	May 2000	1,609	36 mo.	268	536	536	269					
3	HVAC Repairs & Maint	August 2000	4,074	36 mo.	679	1,358	1,358	679					
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$ 9,741		$ 1,623	$ 3,247	$ 3,247	$ 1,624	$	$	$	$	$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lee Manor # 0024356 Report Period Beginning: 01/01/03 Ending: 12/31/03

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **ICLTC - $5,658**

(3) Did the nursing home make political contributions or payments to a politica
action organization? **Yes** If YES, have these costs
been properly adjusted out of the cost report? **Yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the
end of the fiscal year? **No** If YES, what is the capacity? **N/A**

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **7 years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense
and the location of this expense on Sch. V. $ **86,256** Line **L10, C2**

(7) Have all costs reported on this form been determined using accounting procedures
consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease. **N/A**

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for
Schedule VII)? YES NO **X** If YES, please indicate name of the facility,
IDPH license number of this related party and the date the present owners took over
N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department
of Public Aid during this cost report period. $ **154,395**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V
for an individual employee? **No** If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

(13) Have costs for all supplies and services which are of the type that can be billed to
the Department of Public Aid, in addition to the daily rate, been properly classified
in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for
the patient census listed on page 2, Section B? **No** For example,
is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach
a schedule which explains how all related costs were allocated to these functions

(15) Indicate the cost of employee meals that has been reclassified to employee benefits
on Schedule V. $ **33,982** Has any meal income been offset against
related costs? **N/A** Indicate the amount. $ **N/A**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for
residents? **No** If YES, please indicate the amount of income earned from such a
program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **N/A**
d. Have vehicle usage logs been maintained? **N/A**
e. Are all vehicles stored at the nursing home during the night and all other
times when not in use? **No**
f. Has the cost for commuting or other personal use of autos been adjusted
out of the cost report? **Yes**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such
transportation during this reporting period. $ N/A

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: **N/A** The instructions for the
cost report require that a copy of this audit be included with the cost report. Has this copy
been attached? **N/A** If no, please explain. **N/A**

(18) Have all costs which do not relate to the provision of long term care been adjusted ou
out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services
performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.

RECONCILIATION REPORT **Lee Manor** **12:20 PM** **11/04/05**

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-640,705	equal to	-640,705	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	329,700	equal to	329,700	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	409,908	equal to	409,908	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	212,807	equal to	212,807	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	5,673	equal to	5,673	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages		equal to		0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	611,492	equal to	603,852	7,640	FAILED	Pg16 Z12+Z14...	N/A;B	1-4;40-43	8;2	Pg3 H20	N/A	1Oa	4
Special Serv.- Supplies	184,285	equal to	#VALUE!	#VALUE!	#VALUE!	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	1,395,956	equal to	1,395,956	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	4,465,027	equal to	4,465,027	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Admininstation	1,553,668	equal to	1,553,668	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	1,426,465	equal to	1,426,465	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	307,648	equal to	307,648	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+H	N/A	38to41+43	4
Income Stat. Prov. Partic.	154,395	equal to	154,395	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	3,167,277	equal to	3,249,793	-82,516	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to		0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to		0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	153,000	equal to	153,000	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	72,578	equal to	72,578	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	318,230	equal to	318,230	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	50,156	equal to	50,156	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	279,727	equal to	279,727	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	61,554	equal to	61,554	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	158,287	equal to	158,287	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	207,403	equal to	207,403	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to		0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	4,550,728	equal to	4,550,728	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	17,250	< or = to	17,250	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	26,000	< or = to	26,000	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	1,573	< or = to	9,213	-7,640	O.K.	Pg20 X14..X16+	B. & C.	37to39 and 50to5	2	Pg3 G19	N/A	10	3
Activity Consultant	1,784	< or = to	1,784	0	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	2,438	< or = to	2,988	-550	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	158,287	equal to	158,287	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	88,778	equal to	88,778	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	95,234	equal to	95,234	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	655,823	equal to	655,823	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	20,351	equal to	20,351	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	6,734	equal to	6,734	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	154,395	equal to	154,395	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	33,982	< or = to	33,982	0	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	33,982	equal to	33,982	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to		0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	6,227	equal to	6,850	-623	FAILED	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	76,117	equal to	76,117	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6I Y4(	B.	14	8
Total loan balance	6,775,540	equal to	6,775,540	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27..	N/A	29+39-41	2
Real estate tax accrual	405,000	equal to	405,000	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	273,400	equal to	273,400	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	6,635,781	equal to	6,635,781	0	O.K.	Pg12 to 12I L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	1,149,922	equal to	1,149,922	0	O.K.	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	4,178,870	equal to	4,178,870	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	754,607	equal to	754,607	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	-126,171	equal to	-126,171	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to		0	O.K.	Pg22 F31-J31..S	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	3,271,755	equal to	3,271,755	0	O.K.	Pg17:H41		25	1	Pg17 S41	N/A	48	1

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23	Provider Participation fee is linked from page 4